North Carolina Department of Revenue
P. O. Box 25000
Raleigh, NC 27640
(877) 252-3052 toll-free

Form 1099 File Layout Specifications

Purpose of Document

The purpose of this document is to provide the file format instructions and guidance for the electronic filing of multiple 1099 Forms.

What's New

- If Form NC-3 or Form NC-3X is not filed timely or is not filed in the format prescribed by the Secretary, the taxpayer will be subject to informational return penalties pursuant to G.S. 105-236(a).

  o For failure to File Form NC-3 or Form NC-3X by the due date of the return, a taxpayer will be assessed a penalty of $50 per day, up to a maximum of $1000.

  o For failure to file in the format prescribed by the Secretary, a taxpayer will be assessed a penalty of $200. For purposes of Form NC-3 or Form NC-3X, the form must be filed electronically using the Department's eNC3 application and must include all required statements, including various 1099 statements or corrected 1099 statements.

- For field position 11 in the Payee "B" Record, the Type of TIN field will be a new **required** field.

File Format Requirements

Below is a complete list of all original or corrected 1099 information reports that are required to be filed with the North Carolina Department of Revenue in an electronic format:

Form	Description
1099-B	Proceeds From Broker and Barter Exchange Transactions
1099-DIV	Dividends and Distributions
1099-INT	Interest Income
1099-K	Payment Card and Third Party Network Transactions
1099-OID	Original Issue Discount
1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
1099-MISC	Miscellaneous Income
1099-G	Certain Government Payments
W-2G	Certain Gambling Winnings
NC-1099NRS	Sale of Real Property by Nonresidents
NC-1099PS	Personal Services Income paid to Nonresidents
NC-1099ITIN	Compensation paid to ITIN Contractor

To file a **NC-1099PS or NC-1099ITIN,** follow the 1099-MISC format in the IRS Pub. 1220.

To file a **NC-1099NRS,** follow the 1099-S format in the IRS Pub. 1220.

- **Testing File Formats** – Prior to submitting your file, the eNC3 application will allow you to test your file layout and confirm if it's formatted correctly. This will ensure your file will be uploaded successfully without generating an error.

- **Naming Convention for Uploaded Files** - In the root directory, the file name should be "IRSTAX.txt". For each 1099 file that will be uploaded, the file name must be unique. If the 1099 file requires multiple uploads within the same submission, name your files IRSTAX_01.txt, IRSTAX_02.txt, etc. This naming convention is a suggested format, however, if your system requires a different format which includes the date and time of the file, please ensure that the each file name is unique.

- Follow the IRS Publication 1220 in addition to the NCDOR field requirements that are outlined below. The uploaded files must meet the requirements for filing Federal 1099 information as specified in **Internal Revenue Service Publication 1220 and the NCDOR 1099 filing requirements below** to ensure the files are uploaded successfully.

- Follow the IRS Pub. 1220 for format guidelines for all of the "T" record, "A" record, and "B" record through field position 662.

Reminders

- **"T" Record -** For position 16-20 - Transmitter Control Code (TCC), please ensure the 5 character (alphanumeric) TCC code is entered. This is a required field and the code is assigned by the IRS and not the NCDOR.

- **"A" Record -** For position 225-239 – Payers' Telephone Number and Extension, please do not enter hyphens/dashes.

- **"B" Record -** State Withholding Account Number MUST be numeric; APPLIEDFOR is not a valid entry. Please reference the eNC3 FAQ document for information on how to obtain a withholding account number (if applicable).

- Prior year data, original and corrected, must be filed according to these specifications. A separate submission is required for each tax year.

- Please visit the Department's website at https://www.ncdor.gov/taxes/withholding-tax/enc3 for more information.

File Layout Specifications

Record Name: Payee "B" Record			
"B" record Location	**Field Descriptions**	**Length**	**Explanation**
11	Type of TIN	1	**REQUIRED** – This field is used to identify the taxpayer identification number (TIN) in positions 12-20. Valid codes for this field are "1" or "2". **(NEW)**
663-664	NC Personal Services (NC-1099PS) NC ITIN Contractor(NC-1099ITIN) Sale of Real Property by Nonresidents (NC-1099NRS)	2	Use "PS" – NC-1099PS. Use "IT" – NC-1099ITIN. Use "NR" – NC-1099NRS.
665-673	State Withholding Account Number	9	State income tax withholding account number. Numeric only; "APPLIEDFOR" is not a valid entry for this field.
674	Vested (1099-R-NC Dept. of State Treasurer)	1	"V" ONLY for NC Dept. of State Treasurer **(Updated)**
675-686	County	12	For NC-1099NRS ONLY. County in which property was sold.
687	Primary Residence	1	For NC-1099NRS ONLY. Use "Y" - If property was primary residence; otherwise use "N".
688-689	State	2	State Abbreviation for tax withholding.
699-710	State Winnings	12	For W2-G ONLY.
711-722	State Income	12	For 1099-MISC ONLY.
723-734	State Income Tax Withheld	12	
747-748	Combined Federal/State Filing Program Code	2	Blank if not participating, "37" for NC
749-750	Blank or CR/LF	2	

Record length must be 750.

1. Alphanumeric fields should be left justified and blank filled. Amount fields are right-justified, zero-filled, dollars and cents decimal implied.

2. Amount fields (Payment Amounts 1-9 and A-E plus State Income Tax Withheld) are required. Where dollar amounts are zero, enter zeroes. Blanks are not a valid entry.

3. **The filing deadline for this information is January 31st annually with the exception of form 1099-K which is due on or before March 31st of the preceding calendar year.**